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|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |  | P.7.7.1.1             |
|   |  | <b>SECTION</b>        |
|   |  | Form v 2016-1         |
|   |  | <b>EFFECTIVE DATE</b> |
|   |  | 10/01/15              |
|   |  | <b>PAGE OF</b>        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | 1 of 12               |

## 1.0 General Report Overview

The Substance Use Disorder (SUD) - Supplemental Financial Status Report (FSR) is a comprehensive report of all SUD activity of the Community Mental Health Service Program (CMHSP), that is a Prepaid Inpatient Health Plan (PIHP), or the Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract (Medicaid Contract) with the Michigan Department of Health and Human Services (MDHHS). The SUD – Supplemental FSR summarizes the revenues and expenditures related to the SUD Contract by the FUNDING utilized. The expense follows the funding source, the PIHP should report for each funding source only those expenditures funded with that funding source. Negative amounts can only be displayed within Community Grant. Community Grant funding (General Administration, Access Management System (AMS), Treatment and Women's Specialty Services (WSS)) is fungible after required targets are met and may not exceed \$50K. A surplus in one or more of the Community Grant funding sources must exist. Additionally, the SUD – Supplemental FSR will identify balances by each funding source and local match compliance.

The SUD – Supplemental FSR will be utilized by the MDHHS as a tool to monitor federal and state spending requirements. In addition, this report will provide the basis for the annual prepayment and expenditure reconciliation.


The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the SUD Contract. As such, the revenue and expenditure amounts reported must include all earned reimbursements and/or obligations regardless of whether they have been billed or collected (Medicaid, Healthy Michigan Plan, PA2, Local, Fees and Collections, and Other Contracts and Sources) for each program. The budgeted revenue on the SUD - Supplemental FSR must represent the final amendment for the fiscal year. Additionally, once the expenditure targets and match requirements are met, the Community Grant expenditures for Access Management System (AMS), Treatment, and Women's Specialty Services (WSS) are fungible. The amounts reported on the SUD – Supplemental FSR should reconcile to the FSR – Substance Use Disorder Services and the PA2 Fund Activity for the Substance Use Disorder Services.

The PIHP must certify the accuracy and completeness of the SUD – Supplemental FSR and identify a contact person, phone number and email address that questions regarding the submission should be directed. Please refer to the Electronic Report Submission Guidance and Report Certification Form.

## 2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment P.7.7.1.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDHHS website: [http://www.michigan.gov/mdhhs/0,4612,7-132-2941\\_38765---,00.htm](http://www.michigan.gov/mdhhs/0,4612,7-132-2941_38765---,00.htm)

## 3.0 Report Submission

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|---|---|-----------------------|
|  | <p align="center"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |   | P.7.7.1.1             |
|   |   | <b>SECTION</b>        |
|   |   | Form v 2016-1         |
|   |   | <b>EFFECTIVE DATE</b> |
|   |   | 10/01/15              |
|   |   | <b>PAGE OF</b>        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)   | 2 of 12               |

### 3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

### 3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at [MDHHS-BHDDA-Contracts-MGMT@michigan.gov](mailto:MDHHS-BHDDA-Contracts-MGMT@michigan.gov).

The report's file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY XX Year End Interim submitted from network180 for the Medicaid FSR, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY**.

Note: The SUD-Supplemental FSR is included in the FSR Bundle. It is not a stand-alone report.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

## 4.0 Report Specific Navigation or Terminology

The terms used in these instructions shall be construed and interpreted as defined below:

**Medicaid Contract:** The Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract with selected PIHPs to manage the Concurrent 1915(b)/(c) and the Healthy Michigan Plan Programs in a designated service area and to provide a comprehensive array of specialty mental health and substance abuse services and supports.

**Substance Use Disorder (SUD):** A combination of the federal grant received by the State from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the general fund dollars appropriated by the legislature for the prevention and treatment of SUD.


**PIHP:** A CMHSP or Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract with MDHHS and acts as the Prepaid Inpatient Health Plan.

**CMHSP:** Community Mental Health Services Program that holds the GF Contract with MDHHS

**Regional Authority:** An entity, jointly governed by the sponsoring CMHSPs, that has meet the MDHHS requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

The SUD – Supplemental FSR includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

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|  | <p align="center"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |   | P.7.7.1.1             |
|   |   | <b>SECTION</b>        |
|   |   | Form v 2016-1         |
|   |   | <b>EFFECTIVE DATE</b> |
|   |   | 10/01/15              |
|   |   | <b>PAGE OF</b>        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)   | 3 of 12               |

Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are shaded peach or light turquoise. The cells shaded in light turquoise represent sub-totals or totals.

Select cells have conditional formatting applied so that if an erroneous entry is made the cell will turn orange.

Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.

The term “Submission Type” on the worksheet refers to the reporting period, i.e. Projection, Interim, Final.

The following numbering / sequencing have been utilized.

- A 1-6 Detail rows for reporting State Agreement revenue, expenditures, and balances. May include sub-totals.
- B 1-6 Detail rows for reporting Medicaid revenue, expenditures, and balances. May include sub-totals.
- C 1-2 Detail rows for reporting MI Health Link (Medicare) revenue, expenditures, and balances. May include sub-totals.
- D 1-5 Detail rows for reporting Local/Other revenue, expenditures, and balances. May include sub-totals.
- E Grand Total row of revenue, expenditures and balances.
- F Local Match Computation section identifies the total funds subject to match and the match percentage. This section will indicate whether the PIHP satisfied the match requirement.


## 5.0 Instructions for Completion of the Report

This report is only used by the PIHP.

The PIHP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR Medicaid.

### Row A – State Agreement

This row is the label State Agreement. The rows immediately following will represent the budgeted revenues by fund source and related expenditures by category for SUD services.

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|---|--|----------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | ATTACHMENT     |
|   |  | P.7.7.1.1      |
|   |  | SECTION        |
|   |  | Form v 2016-1  |
|   |  | EFFECTIVE DATE |
|   |  | 10/01/15       |
|   |  | PAGE OF        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | 4 of 12        |

### Row A-1 – Community Grant

This row is the label Community Grant. Community Grant funds are a combination of the federal grant received by the State from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the general fund dollars appropriated by the legislature for the prevention and treatment of SUD and include General Administration, Access Management System (AMS), Treatment and Women's Specialty Services (WSS). The rows immediately following will represent the approved budget allocation by fund source and the related current year expenditures by category. Community Grant expenditures are fungible after required targets are met and may not exceed a \$50K deviation. A surplus in one or more of the Community Grant funding sources must exist.

### Row A-1.a – General Administration

Administration includes the seven administrative functions listed and defined in the document entitled, "Establishing Administrative Costs Within and Across the PIHP". General Administration does not include AMS. (See below.)

The Administrative Rules for the Substance Use Disorders Service Program prohibit PIHPs from providing services. Any activity or function that is carried out within the PIHP or that is allocated to the PIHP is considered an administrative activity or function, and expenditures must be reported as such. For example, all PIHP personnel expenditures for employees and contractors are administrative expenditures, including expenditures for Prevention Coordinators, Treatment Coordinators, and others.


If a PIHP purchases administrative functions from a vendor or sub-recipient, these contractual expenditures must be reported as PIHP administration. This would include audit services, data reporting functions, building maintenance, and so forth. Refer to the document entitled, "Establishing Administrative Costs Within and Across the PIHP". The administrative costs of service providers, whether vendors or sub-recipients, are not counted as PIHP administrative costs.

Enter, in column A, the budgeted revenue amount for General Administration. Enter, in column B, the cost of providing General Administration as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources, all required targets are met and the deficit does not exceed \$50K.*

### Row A-1.b – Access Management System (AMS)

AMS functions are as described in Treatment Policy #07 – Access Management System, which may be found in the SUD Services Policy Manual. All AMS functions are administrative. AMS can be considered a subcategory of Administration.

All AMS budgeted revenue and expenditures must be reported whether the functions are carried out within the PIHP, by another entity, by a contractor, or by a combination of these.

|  |   |                |
|--|---|----------------|
|  | STATE OF MICHIGAN   | ATTACHMENT     |
|  | DEPARTMENT OF HEALTH AND HUMAN SERVICES   | P.7.7.1.1      |
|  | MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES<br>CONCURRENT WAIVER PROGRAMS CONTRACT | SECTION        |
|  |   | Form v 2016-1  |
|  |   | EFFECTIVE DATE |
|  |   | 10/01/15       |
|  | PAGE OF   |                |
| Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)        |   | 5 of 12        |

If a PIHP purchases AMS functions through a contractor, and if the contractor also provides direct services under the contract, expenditures associated with AMS functions are to be reported.

Enter, in column A, the budgeted revenue amount for AMS. Enter, in column C, the cost of providing AMS as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources, all required targets are met and the deficit does not exceed \$50K*

#### **Row A-1.c – Treatment**

Treatment includes In Patient treatment, Out Patient treatment, Case Management, Early Intervention, Recovery Support, Methadone, Detox, and Residential services.

Enter, in column A, the budgeted revenue amount for Treatment. Enter, in column D, the cost of providing Treatment as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources, all required targets are met and the deficit does not exceed \$50K.*

#### **Row A-1.d – Women’s Specialty Services (WSS)**


The WSS funds include Flint and Saginaw Odyssey House funding and are incorporated in the Community Grant allocation. For the purpose of assuring statewide compliance with the SAPT Block Grant minimum expenditure requirement for WSS, each PIHP has a minimum expenditure target.

The expenditure target can be reached through a combination of SAPT Block Grant and State funds (Community Grant, State Disability Assistance and Medicaid State share) for specialty treatment services for eligible individuals. Eligible individuals are pregnant women, primary caregivers with dependent children and primary caregivers attempting to regain custody of their children. Use of Federal and State funds must be consistent with applicable SUD Agreement requirements.

MDHHS extends the five federal requirements to primary caregivers attempting to regain custody of their children or at risk of losing custody of their children due to a substance use disorder. These individuals are a priority service population in Michigan.

Attainment of the expenditure target and program/services objectives is a contract performance requirement. The target can be amended by mutual agreement. MDHHS will not approve budget revisions or amendments that appear to create risk of failing to meet the WSS Maintenance of Effort (MOE).

Enter, in column A, the budgeted revenue amount for WSS. Enter, in column B, the general administration cost associated to WSS. Enter, in column E, the cost of providing WSS as described above. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources, all required targets are met and the deficit does not exceed \$50K.*

|  |   |                            |
|--|---|----------------------------|
|  | STATE OF MICHIGAN<br>DEPARTMENT OF HEALTH AND HUMAN SERVICES<br><br><i>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES<br/>CONCURRENT WAIVER PROGRAMS CONTRACT</i> | ATTACHMENT<br>P.7.7.1.1    |
|  |   | SECTION<br>Form v 2016-1   |
|  |   | EFFECTIVE DATE<br>10/01/15 |
|  |   | PAGE OF                    |
|  | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)   | 6 of 12                    |
|  |   |                            |

NOTE: Only State Agreement budgeted revenue and expenditures should be reported on this line. Medicaid WSS budgeted revenue and expenditures will be reported on line B.2 – Medicaid.

The PIHP must report, in Section F – Remarks, a breakdown between administration and services for each of the grants within WSS (i.e. Odyssey House funding, special grants, etc.).

**Row A-1.e - Other (please specify)**

Special earmarked Community Grant funds will be identified in the initial fiscal year allocation letter and subsequent amendments. The special earmarked funds must be budgeted separately and identified in section F - Remarks, of the SUD – Supplemental FSR. Special earmarked funds may include Sacred Heart, Communicable Disease, Outreach to Children Whose Parents Receive Medicated Assisted Treatment, or other identified programs.

Enter, in column A, the budgeted revenue amount for any special earmarked funds. Enter, in column B, the administration cost associated to the special earmarked funds. Enter, in columns G through I, the service cost related to the special earmarked funds as applicable. *A negative balance can only be reported if a surplus exists in one or more of the other Community Grant funding sources, all required targets are met and the deficit does not exceed \$50K.*

Enter in section F- Remarks the budgeted revenue and expenditures for each individual grant received, including a breakout between the amounts related to services and administration.

**Row A-1.f - Subtotal – Community Grant**


This row represents the total of Community Grant budgeted revenue by fund source and total expenditures by category. The cells are formula driven. The formula is the *sum of General Administration (A.1.a), Access Management System (A.1.b), Treatment (A.1.c), and Women's Specialty Services (A.1.d)*

**Row A-2 – Prevention**

The Prevention allocation is 100% Federal SAPT Block Grant. There are no separate allocations for Tobacco Vendor Education or Non-Synar Tobacco Retailers Inspections. PIHPs are expected to use their Prevention allocations to meet tobacco-related performance objectives and to accomplish other Prevention plans developed through the Annual Plan Guidelines. Prevention funds may be used for needs assessment and related activities. All prevention services must be based on a formal local needs assessment.

The Department's intent is to move toward a community-based, consequence-driven model of prevention. Prevention activities must be targeted to high-risk groups and must be directed to those at greatest risk of substance use disorders and/or most in need of services within these high-risk groups.



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|---|--|-----------------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |  | P.7.7.1.1             |
|   |  | <b>SECTION</b>        |
|   |  | Form v 2016-1         |
|   |  | <b>EFFECTIVE DATE</b> |
|   |  | 10/01/15              |
|   |  | <b>PAGE OF</b>        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | 7 of 12               |

PIHPs are not required to implement prevention programming for all high-risk groups. The PIHP may also provide targeted prevention services to the general population.

Enter, in column A, the budgeted revenue amount for Prevention. Enter, in column B, the prevention administration cost. Enter, in column F, the service costs for Prevention. *The balance must be greater than or equal to zero.*

#### **Row A-3 – State Disability Assistance (SDA)**

MDHHS continues to allocate SDA funding and to delegate management of this funding to the PIHP. The PIHP is responsible for allocating these funds to qualified providers. SDA funds shall not be used to pay for room and board in conjunction with sub-acute detoxification services.

Enter, in column A, the budgeted revenue amount for SDA. Enter, in columns D through E, the service costs for SDA as applicable. *The balance must be greater than or equal to zero.*

#### **Row A-4 – Partnership for Success II (PFSII)**

Partnership for Success II is an additional grant not awarded to all PIHPs. PIHPs receiving PFSII funding are responsible for program budget summary/reporting and justification.

Enter, in column A, the budgeted revenue amount for PFSII. Enter, in column B, the PFSII administration costs. Enter, in column G, the service cost related to PFSII as applicable. *The balance must be greater than or equal to zero.*

#### **Row A-5 – Other (please specify)**


Special earmarked funds will be identified in the initial fiscal year allocation letter and subsequent amendments. The special earmarked funds must be budgeted separately and identified in section F - Remarks, of the SUD – Supplemental FSR. Special earmarked funds may include Sacred Heart, Communicable Disease, Outreach to Children Whose Parents Receive Medicated Assisted Treatment, or other identified programs.

Enter, in column A, the budgeted revenue amount for any special earmarked funds. Enter, in column B, the administration cost associated to the special earmarked funds. Enter, in columns C through I, the service cost related to the special earmarked funds as applicable. *The balance must be greater than or equal to zero.*

Enter in section F- Remarks the budgeted revenue and expenditures for each individual grant received, including a breakout between the amounts related to services and administration.

#### **Row A-6 - Subtotal – State Agreement**

This row represents the total of the State Agreement budgeted revenue and total expenditures by category. The cells are formula driven. The formula is the *sum of* Subtotal – Community Grant (A.1.e), Prevention (A.2), State Disability Assistance (A.3), Partnership For Success II (A.4), and Other (A.5).

|   |  |                |
|---|--|----------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | ATTACHMENT     |
|   |  | P.7.7.1.1      |
|   |  | SECTION        |
|   |  | Form v 2016-1  |
|   |  | EFFECTIVE DATE |
|   |  | 10/01/15       |
|   |  | PAGE OF        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | 8 of 12        |

### Row B – Medicaid

This row is the label Medicaid. The rows immediately following will represent the Medicaid budgeted revenues by fund source and related expenditures by category for SUD services.

NOTE: The Budgeted Revenue by fund source should equal the revenue necessary to fund the reported expenditures. Example: If the PIHP has received \$100 in current year Medicaid revenue; but has spent \$120 in Medicaid services which they supplement with PA 2, the PIHP would report \$100 on the Medicaid line (B.2) and include the additional \$20 on the PA 2 line (D.1).

### Row B-1 - MIChild

Children under the age of 19 who are U.S. citizens or documented aliens not eligible for Medicaid, who do not have health coverage, and whose families meet certain income requirements and restrictions are eligible for MIChild. Please refer to the Medicaid Provider Manual for further details on SUD services and benefit restrictions.

The PIHP receives MIChild funding via a capitation payment based on the per enrolled child per month (PECPM) methodology.

Enter, in column A, the budgeted revenue amount for MIChild. Enter, in columns B through I, the cost of providing MIChild services that were funded with current year MIChild revenue as applicable. *The balance must equal zero.*


### Row B-2 - Medicaid

Under approval granted by the Centers for Medicare and Medicaid Services (CMS), MDHHS operates a Section 1915(b) Medicaid Managed Specialty Services and Support Program Waiver. Under this waiver, selected Medicaid state plan specialty services related to mental health and developmental disability services, as well as certain covered substance abuse services, have been “carved out” (removed) from Medicaid primary physical health care plans and arrangements. The 1915(b) Specialty Services Waiver Program operates in conjunction with Michigan's existing 1915(c) Habilitation Supports Waiver for persons with developmental disabilities.

Enter, in column A, the budgeted revenue amount for Medicaid services (current year revenue). Enter, in columns B through I, the cost of providing Medicaid services funded with current year revenue as applicable. *The balance must equal zero.*

NOTE: The PIHP must report both the Medicaid Federal and State share for WSS—not just the Medicaid state share. The calculation to identify MOE / expenditure targets will be based on the reports submitted by the PIHP. MDHHS staff will perform the calculation using the appropriate FMAP. The PIHP no longer has to report the Medicaid Federal and State share separately.



|  |   |                            |
|--|---|----------------------------|
|  | STATE OF MICHIGAN<br>DEPARTMENT OF HEALTH AND HUMAN SERVICES<br><br><i>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES<br/>CONCURRENT WAIVER PROGRAMS CONTRACT</i> | ATTACHMENT<br>P.7.7.1.1    |
|  |   | SECTION<br>Form v 2016-1   |
|  |   | EFFECTIVE DATE<br>10/01/15 |
|  |   | PAGE OF                    |
|  | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)   | 9 of 12                    |

### Row B-3 - Healthy MI Plan (HMP)

Healthy Michigan provides health care benefits to individuals who are: aged 19-64 years; have income at or below 133% of the federal poverty level under the Modified Adjusted Gross Income methodology; do not qualify or are not enrolled in Medicare or Medicaid; are not pregnant at the time of application; and are residents of the State of Michigan. Individuals meeting Healthy Michigan Plan eligibility requirements may also be eligible for mental health and substance abuse services. The Michigan Medicaid Provider Manual contains complete definitions of the available services as well as eligibility criteria and provider qualifications.

Enter, in column A, the budgeted revenue amount for Healthy Michigan Plan. Enter, in columns B through I, the cost of providing Healthy Michigan services funded with current year revenue as applicable. *The balance must equal zero.*

### Row B-4 - Medicaid – Savings/ISF


Enter, in column A, the amount of Medicaid Savings and / or ISF utilized to fund Medicaid SUD expenditures. Enter, in columns B through I, the Medicaid SUD expenditures funded with Medicaid Savings and / or ISF for each category as applicable. *The balance must be equal zero.*

NOTE: All programs exposed to the risk corridor shall be charged their proper share of the Medicaid ISF charges to the extent that those programs are covered for the risk of financial loss. Such charges must be allocated to the various programs/cost categories based on the relative proportion of the total contractual obligation, actual historical cost experience, or reasonable historical cost assumptions. If actual historical cost experiences or reasonable historical cost assumptions are used, they must cover, at a minimum, the most recent two years in which the books are closed. ISF usage must meet the criteria established in the ISF Technical Requirement of the Medicaid Contract.

### Row B-5 – Healthy MI Plan (HMP) – Savings/ISF

Enter, in column A, the amount of HMP Savings and / or ISF utilized to fund HMP SUD expenditures. Enter, in columns B through I, the HMP SUD expenditures funded with HMP Savings and / or ISF for each category as applicable. *The balance must equal zero.*

NOTE: All programs exposed to the risk corridor shall be charged their proper share of the HMP ISF charges to the extent that those programs are covered for the risk of financial loss. Such charges must be allocated to the various programs/cost categories based on the relative proportion of the total contractual obligation, actual historical cost experience, or reasonable historical cost assumptions. If actual historical cost experiences or reasonable historical cost assumptions are used, they must cover, at a minimum, the most recent two years in which the books are closed. ISF usage must meet the criteria established in the ISF Technical Requirement of the Medicaid Contract.

|  |  |                       |
|--|--|-----------------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/><b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/><br/><b><i>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</i></b><br/><b><i>CONCURRENT WAIVER PROGRAMS CONTRACT</i></b></p> | <b>ATTACHMENT</b>     |
|  |  | P.7.7.1.1             |
|  |  | <b>SECTION</b>        |
|  |  | Form v 2016-1         |
|  |  | <b>EFFECTIVE DATE</b> |
|  |  | 10/01/15              |
|  |  | <b>PAGE OF</b>        |
| Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)        |  | 10 of 12              |

#### **Row B-6 - Subtotal – Medicaid**

This row represents the total of the Medicaid revenue and expenditures by category. The cells are formula driven. The formula is the *sum of MICHild (B.1), Medicaid (B.2), Healthy Michigan Plan (B.3), Medicaid – Savings / ISF (b.4), and Healthy Michigan Plan (B.5).*

#### **Row C – MI Health Link (Medicare)**

This row is the label MI Health Link (Medicare). The rows immediately following will represent the budgeted revenues by fund source and related expenditures by category for SUD services provided to Medicare consumers enrolled through MI Health Link (dual eligible).

#### **Row C-1 – MI Health Link (Medicare)**

MI Health Link is a new demonstration health care option authorized under Section 2602 of the Patient Protection and Affordable Care Act for Michigan adults, age 21 or older, who are enrolled in both Medicare and Medicaid (dual eligible).

The PIHP would receive MI Health Link funding through the Integrated Care Organization (ICO).

Enter, in column A, the budgeted revenue amount for MI Health Link. Enter, in columns B through I, the cost of expenditures funded with MI Health Link. *The balance must equal zero.*

#### **Row C-2 – Subtotal – Medicare**

This row represents the total of the MI Health Link revenue and expenditures by category. The cells are formula driven. The formula is *plus MI health Link (Medicare) (C 1).*

#### **Row D – Local & Other**


This row is the label Local & Other. The rows immediately following will represent the other budgeted revenues by fund source and related expenditures by category for SUD services.

#### **Row D-1 – PA2**

Public Act 206 of 1893, Section 24e, Paragraph 11, as amended, directs, under specified circumstances, that a portion of each county's state convention facility development fund revenue be distributed for substance abuse prevention and treatment programs within the county. Proceeds are known as PA2 Funds.

Enter, in column A, the amount of PA2 funds utilized to fund SUD services. Enter, in columns B through I, the PA 2 expenditures for each category as applicable. *The balance must equal zero.*

Note: Conditional formatting has been added to the Total Column for PA2 (D.1 column J). The conditional formatting will turn the cell orange when the amount calculated in the Total Column (D.1 column J) does not equal the amount calculated on the PA 2 Fund Balance tab, row 1.a PA2 Balance / Current Activity, column Current Period PA2 Financing.

|   |  |                       |
|---|--|-----------------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |  | P.7.7.1.1             |
|   |  | <b>SECTION</b>        |
|   |  | Form v 2016-1         |
|   |  | <b>EFFECTIVE DATE</b> |
|   |  | 10/01/15              |
|   |  | <b>PAGE OF</b>        |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | 11 of 12              |

#### Row D-2 – Fees & Collections

The PIHP must make reasonable efforts to collect 1st and 3rd party fees where applicable, and report these as outlined by the Contract.

Enter, in column A, the actual fees and collections utilized to fund SUD services. Enter, in columns B through I, the expenditures by category funded with fees and collections as applicable. *The balance must equal zero.*

#### Row D-3 – Other Contracts & Sources

This row is used to report revenues and expenditures associated to any other Contracts or Sources of revenue that has not been previously listed.

Enter, in column A, the other SUD services contract revenue. Enter, in columns B through I, the related expenditures by category as applicable. *The balance must equal zero.*

#### Row D-4 – Other Local

Enter, in column A, any other Local SUD services revenue. Enter, in columns B through I, the related expenditures by category as applicable. *The balance must equal zero.*

#### Row D-5 - Subtotal – Local & Other

This row represents the total of the Local and Other revenue and expenditures by category. The cells are formula driven. The formula is the *sum of PA2 (D.1), Fees & Collections (D.2), Other Contracts & Sources (D.3), and Other Local (D.4).*

#### Row E - Grand Total


This row represents the total State Agreement, Medicaid, MI Health Link (Medicare), and Local & Other revenue and expenditures by category for SUD services. The cells are formula driven. The formula is the *sum of Subtotal – State Agreement (A.6), Subtotal – Medicaid (B.6), Subtotal – MI Health Link – Medicare (C.2), and Subtotal – Local & Other (D.5).*

#### Row F - Local Match Computation

The Local Match Computation row is utilized by MDHHS to monitor the 10% Local Match obligation.

The Local Match Computation row is formula driven. It calculates

- the total amount of SUD funds expended on SUD services that are subject to the Local Match Computation (Column A – Funds Subject to Match). The formula is the *sum of columns B through I within this section*
- the amount of SUD funds expended, by category, on SUD services that are subject to the Local Match Computation (Columns B through I). The formula, for columns B through I) is the *sum of Subtotal – State Agreement (A.6), PA 2 (D.1), Fees & Collections (D.2), and Other Local (D.4)*

|   |  |                       |
|---|--|-----------------------|
|  | <p style="text-align: center;"><b>STATE OF MICHIGAN</b><br/> <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b><br/> <b>MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES</b><br/> <b>CONCURRENT WAIVER PROGRAMS CONTRACT</b></p> | <b>ATTACHMENT</b>     |
|   |  | P.7.7.1.1             |
|   |  | <b>SECTION</b>        |
|   |  | Form v 2016-1         |
|   |  | <b>EFFECTIVE DATE</b> |
|   |  | 10/01/15              |
|   | Substance Use Disorder (SUD) – Supplemental Financial Status Report (FSR)  | <b>PAGE OF</b>        |
|   |  | 12 of 12              |

- the total amount of funds used to meet the Local Match requirement (Column Total Match Funds). The formula for the Total Match Funds column is the *sum of PA 2 (D.1), Fees & Collections (D.2), and Other Local (D.4)*
- the overall percentage of Local Match (Column Match Percentage). The formula for the Match Percentage column is *Total Match Funds divided by Funds Subject to Match*

#### **ROW G– REMARKS**

This section has been provided for the PIHP to provide additional information as necessary. Remarks may be added about any entry or activity on the report for which additional information may be useful. .

Additionally, as indicated in the above instructions, MDHHS requires detailed reporting of the items listed below. The Remarks section has been formatted for ease in reporting this information.

- WSS – Row A.1.D - a breakdown between administration and services for each of the grants within WSS (i.e. Odyssey House funding, special grants, etc.).
- Other (please specify) – Row A.5 - the budgeted revenue and expenditures for each individual grant received, including a breakout between the amounts related to services and administration.